

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17-BK-3283-LTS

(Jointly Administered)

**NOTICE OF WITHDRAWAL OF CERTAIN CLAIMS SUBJECT TO THE FOUR  
HUNDRED FIFTH OMNIBUS OBJECTION OF THE COMMONWEALTH OF  
PUERTO RICO TO CROSS-DEBTOR DUPLICATE CLAIMS**

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To The Honorable United States District Judge Laura Taylor Swain:

1. On December 17, 2021, the Commonwealth of Puerto Rico (the “Commonwealth”), by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as sole Title III representative of the Commonwealth pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>2</sup> filed, *inter alia*, the *Four Hundred Fifth Omnibus Objection (Non-Substantive)*

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> PROMESA is codified at 48 U.S.C. §§ 2101-2241.

*of the Commonwealth of Puerto Rico to Cross-Debtor Duplicate Claims* [ECF No. 19554] (the “Four Hundred Fifth Omnibus Objection”).

2. On May 19, 2022, the Commonwealth filed the *Notice of Presentment of Proposed Order Granting the Four Hundred Fifth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico to Cross-Debtor Duplicate Claims (ECF No. 19554)* [ECF No. 20881] (the “Notice of Presentment”).

3. On January 11, 2023, the Court entered the *Order Concerning Supplementation of the Four Hundred Fifth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico to Cross-Debtor Duplicate Claims* [ECF No. 23236] (the “Order”). Therein, the Court observed that the Four Hundred Fifth Omnibus Objection and the Notice of Presentment sought entry of an order “disallowing certain proofs of claim asserted against the Commonwealth on the basis that ‘the asserted liability, if any, for the Claims to Be Disallowed is properly asserted against ERS . . . ,’ [but] the Oversight Board has previously taken the position that Act 106-2017 (“Act 106”) transferred certain of ERS’s employment-related liabilities to the Commonwealth, and that the Commonwealth, rather than ERS, was the relevant Debtor.” Order at 1-2. The Order therefore directed the Debtors “to file a supplemental memorandum by **January 25, 2023 at 5:00pm (Atlantic Standard Time)** addressing the basis for disallowance of the Claims to Be Disallowed in favor of the Remaining Claims against ERS.” *Id.* at 2 (emphasis original).

4. In light of the Court’s Order, the Commonwealth hereby respectfully withdraws, without prejudice, the Four Hundred Fifth Omnibus Objection in its entirety.

5. The Debtors reserve all rights with respect to the claims subject to the Four Hundred Fifth Omnibus Objection (collectively, the “Withdrawn Claims”), including to object to the Withdrawn Claims on any grounds whatsoever.

Dated: January 25, 2023  
San Juan, Puerto Rico

Respectfully submitted,

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